Montana Department of
REVENUE

Cigarette Inventory Floor Tax

All Wholesalers, Subjobbers, Retailers, and Vendors must file this form whether or not a floor tax liability is due and owing

Business Name		License No.	Date
Principal or Agent Name			Phone
Address			Fax
City		State	Zip

Instruction for form preparation

1. Prepare in duplicate. Submit original to Montana Department of Revenue, Customer Intake Process, P.O. Box 1712, Helena, MT 59604-1712, with payment. Retain duplicate in company file for possible field audit purposes.
2. This return is based on your cigarette inventory as of 12:01am on April 30th, 2003 less your inventory balance at the end of your most recently concluded income tax reporting year.
3. The report must be signed, and returned, with your tax payment, to the Department of Revenue, by no later than June 30, 2003.
4. Any cigarette dealers and operators failing to file the report and/or pay the tax may be assessed penalties and interest.

Section 1 – Cigarette vending machine owner

❑ Check here if your cigarettes are serviced and stocked by a vendor. Your vendor is then responsible for reporting and paying the tax increase. Enter your vendor information below, sign and return this form to the department on or before 6/30/2003

_____
Vendor name   Address   Phone

❑ Check here if you service and stock your own machine. Detail the various machine locations in section 3, and complete section 2 below.

Section 2 – Cigarette and tobacco product tax reconciliation

1. Total Cigarette tax due (total column E, section 3) .... $ _____

2. Late file penalty, if post marked after 6/30/03
   ($50 or the amount of tax due on line 1, whichever is less) .... $ _____

3. Late pay penalty, if post marked after 6/30/03
   (1.5% per month or fraction of month on the unpaid tax,
   not to exceed 18% of line 1) .... $ _____

4. Interest, if post marked after 6/30/03
   (12% per year accrued at 1% a month or fraction of a month) .... $ _____

5. Total due (total line 1, 2, 3 and 4)... $ _____

I hereby swear and affirm under penalty of false swearing that the information herein and attachments are true and correct to the best of my knowledge.

_____   _____   _____
Print Name of Principal or Agent   Date   Signature of Principal or Agent

Section 3 – Wholesaler, retail store and cigarette vending machine inventories recap

Business license ID _____

Business name _____   Phone _____

Description	(A) Ending inventory on 12:01am, 4/30/03	(B) Ending inventory for income tax reporting year beginning _____ and ending _____	(C) 4/30/03 inventory exceeding tax year ending inventory (A – B = C)	(D) Cigarette Tax increase	(E) Total tax (C X D = E)
Number of stamped packs containing 20 cigarettes				$ 0.52	$
Number of stamped packs containing 25 cigarettes				$0.65	$
Number of unaffixed decals for packs containing 20 cigarettes				$ 0.52	$
Number unaffixed decals for packs containing 25 cigarettes				$0.65	$
Total this page – Total column E add values from this page					$